

N.D.A.G. Letter to Wild (Oct. 20, 1986)

October 20, 1986

Mr. Steven J. Wild
Bowman County State's Attorney
P.O. Box 260
Bowman, ND 58623

Dear Mr. Wild:

Thank you for your letter of September 29, 1986, posing two questions concerning dissolved townships.

Your first question is whether the tax revenues of a dissolved township are attributed to the township which now encompasses the territory formerly found within the dissolved township.

The appropriate statute is N.D.C.C. § 58-02-30 which states, in relevant part, as follows:

58-02-30. TOWNSHIP ATTACHED TO OTHER ASSESSMENT DISTRICT -- LEVY FOR PAYMENT OF TOWNSHIP DEBTS. Upon the dissolution of a civil township, the board of county commissioners of the county within which the township lies shall attach the territory embraced within such township to such assessment district of the county as the board may deem advisable for the purpose of assessment and taxation.

Contrary to that stated within your letter, this law does not require the dissolved township to be attached to an adjoining township. Instead, the dissolved township is attached to "such assessment district of the county as the board may deem advisable for the purpose of assessment and taxation."

The dissolution of a township does not result in its destruction as a legal entity. Instead, dissolution results in the transformation of an organized township into an unorganized township. For a township to be consolidated with an adjoining township, annexation or consolidation must occur. See N.D.C.C. §§ 58-02-08, 58-02-09, 58-02-11.

Your second question is whether the citizens of the dissolved township may run for the board of township supervisors in the township to which it is now attached. Again, one must recall that N.D.C.C. § 58-02-30 does not provide for the extinguishment of a township. Instead, this statute causes an organized township to become unorganized. As an unorganized township, there are no township offices in existence. Thus, there are no township offices which the residents of an unorganized township may seek in an election.

Sincerely,

Nicholas J. Spaeth

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